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April 4, 2019

VIA ECF & HAND DELIVERY

Honorable Lewis A. Kaplan  
United States District Judge  
Southern District of New York  
500 Pearl Street  
New York, NY 10007

Re: In re Customs and Tax Administration of the Kingdom of Denmark  
(Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK)

Dear Judge Kaplan:

We write on behalf of Plaintiff Skatteforvaltningen, the Customs and Tax Administration of the Kingdom of Denmark ("SKAT"), first to notify the Court of the status of service with respect to actions recently filed in this District.

On April 3, 2019, SKAT filed a Notice of Filing Waivers of Service (D.I. 92) attaching 65 waivers of service with respect to 22 of the 54 defendants named in the 43 recently-filed actions.<sup>1</sup> SKAT has sought waivers of service from the remaining 33 defendants, but has not yet received them. Once SKAT has obtained waivers from or otherwise served these defendants, SKAT will notify the Court promptly.

In addition, SKAT shared with counsel for the defendants, including the defendants in the 43 recently-filed actions, a proposed schedule to facilitate the efficient conduct of discovery in this multi-district litigation. SKAT took into account comments received from counsel for some of the defendants, and on that basis proposes for the Court's consideration the following schedule:

1. **45 days after the Court rules on the Order to Show Cause (D.I. 63):**  
Deadline to file answers in the cases that were filed in 2018 but not

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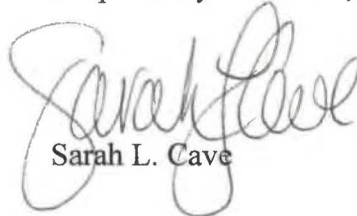
1. SKAT filed 65 waivers on behalf of these 22 defendants because many of these defendants appear in multiple actions.

governed by the Court's Memorandum Opinion on the Motion to Dismiss (D.I. 62).

2. **May 13, 2019:** Deadline to file answer or motion to dismiss in cases filed in February 2019.
3. **June 1, 2019:** Deadline for initial disclosures under Fed. R. Civ. P. 26.
4. **August 9, 2019:** Deadline to join additional parties and amend the pleadings.
5. **April 30, 2020:** Deadline for the completion of fact discovery
6. **May 29, 2020:** Deadline for initial expert witness disclosures.
7. **July 27, 2020:** Deadline for rebuttal expert witness disclosures.
8. **October 16, 2020:** Deadline for completion of all discovery, including expert depositions.
9. **November 9, 2020:** Deadline for motions pursuant to Fed. R. Civ. P. 56.
10. **December 11, 2020:** Deadline for the submission of a joint pre-trial order for the cases originating in the Southern District of New York.
11. **30 days after remand to transferee courts:** Deadline for the submission of a joint pre-trial order for the cases originating outside the Southern District of New York.

Should the Court so instruct, SKAT will provide a Proposed Order setting forth these deadlines for the Court's approval.

Respectfully submitted,



Sarah L. Cave

cc: Counsel of Record (via ECF)

Raubritter LLC Pension Plan (via First Class Mail)